IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITON NO.508 OF 2005

A.L. Arora & Ors. ..Petitioners.

V/s.

Income Tax Officers and Ors. ..Respondents.

Mr.Mahadeo A.Choudhari for petitioners.

Mr.A.S.Rao for respondents.

CORAM : V.C. DAGA AND J.P.DEVADHAR, JJ.

DATED : 15TH MARCH, 2005.

P.C. :-

1. Heard counsel for both the sides.

2. Rule, returnable forthwith. By consent Rule is heard finally at this stage.

3. No affidavit-in-reply has been filed by the Revenue in opposition to the petition. Mr.Rao learned counsel for revenue submits that the respondent No.2, namely the Commissioner of Income Tax, Range 27, Bombay who has jurisdiction in the matter shall consider the petitioners application dated 5/10/2001 as early as

possible and positively within six weeks from the date of communication of this order.

4. In view of the submission of the learned counsel for the revenue, we are satisfied that it is not necessary for us to consider the controversy raised in the petition on merits and interest of justice shall be served if the respondent No.2 considers the petitioner's application dated 5/10/2001 with regard to allowance of rebate under section 10(14) (ii) read with Rule 2BB.

5. The writ petition is, therefore, disposed of with the directions that the respondent No.2 namely the Commissioner of Income-tax, Range 27, Mumbai shall consider and decide the petitioners' application dated 5/10/2001 (Exhibit -B) as early as possible and in no case later than six weeks from the date of receipt of this order, with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)